

2004 Individual Income Tax Worksheet

MONTANA
Form W
Rev. 8-04

Worksheet VIII - Taxable Social Security

The portion of your social security benefits taxable to Montana may be different than what is taxable to federal. Complete Worksheet VIII, Form W to determine your Montana taxable social security.

None of your social security benefits are taxable to Montana if the only benefits you receive are from the Railroad Retirement Board. If you only received an RRB-1099 and have federal taxable social security reported on line 15b, exclude 100% of this amount of line 35, Form 2.

Filing Status Check one	1. Single <input type="checkbox"/>	2. Married filing joint return <input type="checkbox"/>	3. Married and both filing separate returns on this form <input type="checkbox"/>	4. Married and both filing separate returns on separate forms <input type="checkbox"/>	5. Married filing separate return and spouse is not filing <input type="checkbox"/>	6. Head of Household <input type="checkbox"/>
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	Column A For single, joint separate or head of household	Column B For spouse only when filing separate and box 3 is checked	
1. Enter the total amount from box 5 of all your SSA-1099 forms. Do not include amounts from Form RRB-1099	1.		1.
2. Enter one-half of line 1	2.		2.
3. Enter the total of the amounts from Form 2 lines 6 through 12, 13b, 14b, 16, and 17	3.		3.
4. Enter the amount, if any, from Form 2 lines 21, 22, and 23 along with tax exempt interest reported on federal Form 1040, line 8b not included of Form 2 line 21	4.		4.
5. Add lines 2, 3, and 4	5.		5.
6. Enter the total of the amounts from Form 2 lines 19 (excluding student loan interest and tuition and fees), 26, 27, 29, 30, 31, 32, 33, 34, and 35.....	6.		6.
Is the amount on line 6 less than the amount on line 5? 7. <input type="checkbox"/> No None of your social security benefits are taxable. Enter zero on line 18 and go to line 19 <input type="checkbox"/> Yes Subtract line 6 from line 5	7.		7.
8. Enter: \$32,000 in Column A if you checked Box 2. \$25,000 in Column A if you checked Box 1 or Box 6. \$16,000 in Column A and B if you checked Box 3, 4, or 5.....	8.		8.
9. Is the amount on line 8 less than the amount on line 7? <input type="checkbox"/> No None of your social security benefits are taxable. Enter zero on line 18 and go to line 19. <input type="checkbox"/> Yes Subtract line 8 from line 7	9.		9.
10. Enter: \$12,000 in Column A if you checked Box 2. \$ 9,000 in Column A if you checked Box 1 or Box 6 \$ 6,000 in Column A and B if you checked Box 3, 4, or 5.....	10.		10.
11. Subtract line 10 from line 9, if zero or less, enter zero	11.		11.
12. Enter the smaller of line 9 or line 10	12.		12.
13. Enter one-half of line 12	13.		13.
14. Enter the smaller of line 2 or line 13	14.		14.
15. Multiply line 11 by 85% (.85). If line 11 is zero, enter zero	15.		15.
16. Add lines 14 and 15	16.		16.
17. Multiply line 1 by 85% (.85)	17.		17.
18. Taxable social security benefits. Enter the smaller of line 16 or line 17	18.		18.
19. Enter the amount of social security taxable on your federal return	19.		19.
20. a. If line 19 is greater than line 18, enter the difference here and on line 35 of Form 2.....	20a.		20a.
b. If line 19 is less than line 18, enter the difference here and on line 23 of Form 2	20b.		20b.
If line 19 equals line 18, no adjustment is necessary.			

When you file your Montana income tax return electronically you represent that you have retained all documents required as a tax record and that you will provide a copy to the department upon request.